



Order Filed on October 29, 2024
by Clerk
U.S. Bankruptcy Court
District of New Jersey

Caption in Compliance with D.N.J. LBR 9004-1(b)

Robert J. Feinstein, Esq. (admitted *pro hac vice*) Bradford
J. Sandler, Esq.
Paul J. Labov, Esq.
Colin R. Robinson, Esq.
PACHULSKI STANG ZIEHL & JONES LLP
780 Third Avenue, 34th Floor
New York, NY 10017
Telephone: (212) 561-7700
Facsimile: (212) 561-7777
Email: rfeinstein@pszjlaw.com
bsandler@pszjlaw.com
plabov@pszjlaw.com
crobinson@pszjlaw.com

Counsel to the Plan Administrator

In re:
BED BATH & BEYOND INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

**ORDER SUSTAINING PLAN ADMINISTRATOR'S
SECOND OMNIBUS OBJECTION TO CERTAIN CLAIMS
(Duplicate Tax Claims Filed Against Same Debtor)**

The relief set forth on the following pages, numbered two (2) through three (3), is

ORDERED.

DATED: October 29, 2024



Honorable Vincent F. Papalia
United States Bankruptcy Judge

¹ The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these chapter 11 cases and each such Debtor's tax identification number may be obtained on the website of the Debtors' claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>.

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: ORDER SUSTAINING PLAN ADMINISTRATOR'S SECOND OMNIBUS OBJECTION TO CERTAIN CLAIMS (DUPLICATE TAX CLAIMS FILED AGAINST SAME DEBTOR)

Upon the objection (the “Objection”)¹ of the Plan Administrator, pursuant to sections 105 and 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rules 3007-1, 3007-2, and 9013-1, seeking entry of an order (this “Order”) disallowing the claims identified on the attached **Exhibit 1** under Section A as a “Duplicate Tax Claim to be Disallowed” (the “Disputed Claims”); and upon consideration of the record of these chapter 11 cases and the *Declaration of Michael Goldberg in Support of Plan Administrator’s Second Omnibus Objection to Certain Claims (Duplicate Tax Claims Filed Against Same Debtor)*; and the Court having jurisdiction to consider the Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334; and venue being proper before this Court; consideration of the Objection and the relief requested being a core proceeding pursuant to 28 U.S.C. § 157(b); due and proper notice of the Objection having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Objection is in the best interests of the Debtors’ estates, their creditors and all parties in interest, and that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is hereby

IT IS HEREBY ORDERED THAT:

1. The Objection is sustained.
2. Each Claim listed on the attached **Exhibit 1** under Section A as a “Duplicate Tax Claim to be Disallowed” is hereby disallowed.

¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

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3. The Claims and Noticing Agent is authorized to modify the Claims Register to reflect the relief granted by this Order.

4. Nothing in this Order shall affect any party's rights with respect to the Surviving Claims, and all parties' rights with respect to the Surviving Claims are reserved, including, for the avoidance of doubt, the Plan Administrator's or any estate representative's rights to object in the future to any Surviving Claim on any grounds permitted by bankruptcy or nonbankruptcy law.

5. Each Disputed Claim and the objections by the Plan Administrator thereto, as set forth on **Exhibit 1** hereto, constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014 and Local Rule 3007. This Order shall be deemed a separate Order with respect to each such Disputed Claim. Any stay of this Order pending appeal by any Claimant whose claim is subject to this Order shall only apply to the contested matter which involves such claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters listed in the Objection or this Order.

7. Notwithstanding any applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, or the Local Rules, this Order shall be effective immediately upon its entry.

8. The Court shall retain jurisdiction to construe and enforce this Order.

Exhibit 1 to Exhibit A

List of Disputed Claims

SECTION A – DUPLICATE TAX CLAIMS TO BE DISALLOWED													SECTION B – SURVIVING TAX CLAIMS												
Surviving Tax Claims Remain Subject to Further Objection																									
No.	Asserted Debtor	Claim No.	Date Filed	Claimant Name and Address	Priority	Claim Amount	Asserted Debtor	Claim No.	Date Filed	Claimant Name and Address	Priority	Claim Amount													
1	Bed Bath & Beyond Inc.	37	4/26/2023	State of Alabama, Department of Revenue Legal Division PO Box 320001 Montgomery, AL 36132-0001	Secured Admin 503(b)(9) Priority GUC Total	\$57,807.00 \$19,741.81 \$77,548.81	Bed Bath & Beyond Inc.	23	4/25/2023	State of Alabama, Department of Revenue Legal Division PO Box 320001 Montgomery, AL 36132-0001	Secured Admin 503(b)(9) Priority GUC Total	\$57,807.00 \$19,741.81 \$77,548.81													
2	Bed Bath & Beyond Inc.	10372	7/6/2023	WA Department of Revenue 2101 4th Ave Suite 1400 Seattle, WA 98121	Secured Admin 503(b)(9) Priority GUC Total	\$67,224.69	Bed Bath & Beyond Inc.	10334	7/6/2023	WA Department of Revenue 2101 4th Ave Suite 1400 Seattle, WA 98121	Secured Admin 503(b)(9) Priority GUC Total	\$67,224.69													
3	Bed Bath & Beyond Inc.	11423	7/6/2023	WA Department of Revenue 2101 4th Ave., Suite 1400 Seattle, WA 98121	Secured Admin 503(b)(9) Priority GUC Total	\$67,224.69	Bed Bath & Beyond Inc.	10334	7/6/2023	WA Department of Revenue 2101 4th Ave Suite 1400 Seattle, WA 98121	Secured Admin 503(b)(9) Priority GUC Total	\$67,224.69													
4	Buy Buy Baby, Inc.	39	4/26/2023	State of Alabama, Department of Revenue Legal Division PO Box 320001 Montgomery, AL 36132-0001	Secured Admin 503(b)(9) Priority GUC Total	\$44,125.03 \$7,302.06 \$51,427.09	Buy Buy Baby, Inc.	27	4/25/2023	State of Alabama, Department of Revenue Legal Division PO Box 320001 Montgomery, AL 32132-0001	Secured Admin 503(b)(9) Priority GUC Total	\$44,125.03 \$7,302.06 \$51,427.09													
5	Buy Buy Baby, Inc.	17903	10/17/2023	NM Taxation & Revenue Department PO Box 8575 Albuquerque, NM 87198-8575	Secured Admin 503(b)(9) Priority GUC Total	\$28,782.09 \$3,454.39 \$32,236.48	Buy Buy Baby, Inc.	4161	6/6/2023	NM Taxation & Revenue Department PO Box 8575 Albuquerque, NM 87198-8575	Secured Admin 503(b)(9) Priority GUC Total	\$28,782.09 \$3,454.39 \$32,236.48													
6	Bed Bath & Beyond of California Limited Liability Company	1273	5/15/2023	City of Westminster Colorado 4800 West 92nd Ave Westminster, CO 80031	Secured Admin 503(b)(9) Priority GUC Total	\$24,414.39	Bed Bath & Beyond of California Limited Liability Company	430	5/9/2023	City of Westminster Colorado 4800 W 92nd Ave Westminster, CO 80031	Secured Admin 503(b)(9) Priority GUC Total	\$24,414.39													
7	Bed Bath & Beyond Inc.	17999	9/6/2023	Tax Collector, City of Norwalk 125 East Avenue Room 105 Norwalk, CT 06851	Secured Admin 503(b)(9) Priority GUC Total	\$21,144.54	Bed Bath & Beyond Inc.	16886	9/5/2023	Tax Collector, City of Norwalk 125 East Avenue Room 105 Norwalk, CT 06851	Secured Admin 503(b)(9) Priority GUC Total	\$21,144.54													
8	Bed Bath & Beyond Inc.	38	4/26/2023	State of Alabama, Department of Revenue Legal Division PO Box 320001 Montgomery, AL 36132-0001	Secured Admin 503(b)(9) Priority GUC Total	\$10,863.00 \$3,172.00 \$14,035.00	Bed Bath & Beyond Inc.	16	4/25/2023	State of Alabama, Department of Revenue Attn: Legal Division PO Box 320001 Montgomery, AL 36132-0001	Secured Admin 503(b)(9) Priority GUC Total	\$10,863.00 \$3,172.00 \$14,035.00													
9	Liberty Procurement Co. Inc.	18210	10/25/2023	State of Minnesota, Department of Education Minnesota Revenue PO Box 6447 – BKY St Paul, MN 55164-0447	Secured Admin 503(b)(9) Priority GUC Total	\$7,327.11 \$1,875.45 \$9,202.56	Liberty Procurement Co. Inc.	18082	10/23/2023	State of Minnesota, Department of Revenue PO Box 64447 - BKY St Paul, MN 55164-0447	Secured Admin 503(b)(9) Priority GUC Total	\$7,327.11 \$1,875.45 \$9,202.56													

Bed Bath Beyond, Inc., et. al.
Case No. 23-13359 (VFP)
Exhibit 1

SECTION A – DUPLICATE TAX CLAIMS TO BE DISALLOWED							SECTION B – SURVIVING TAX CLAIMS Surviving Tax Claims Remain Subject to Further Objection						
No.	Asserted Debtor	Claim No.	Date Filed	Claimant Name and Address	Priority	Claim Amount	Asserted Debtor	Claim No.	Date Filed	Claimant Name and Address	Priority	Claim Amount	
10	Buy Buy Baby, Inc.	1289	5/15/2023	City of Westminster Colorado 4800 West 92nd Ave Westminster, CO 80031	Secured Admin 503(b)(9) Priority GUC Total	\$9,160.51	Buy Buy Baby, Inc.	307	5/9/2023	City of Westminster Colorado 4800 W 92nd Ave Westminster, CO 80031	Secured Admin 503(b)(9) Priority GUC Total	\$9,160.51	
11	Bed Bath & Beyond Inc.	13063	7/10/2023	Douglas County Treasurer 100 Third St. Ste 120 Castle Rock, CO 80104	Secured Admin 503(b)(9) Priority GUC Total	\$8,436.89	Bed Bath & Beyond Inc.	13232	7/3/2023	Douglas County Treasurer 100 Third St, Ste 120 Castle Rock, CO 80104	Secured Admin 503(b)(9) Priority GUC Total	\$8,436.89	
12	Bed Bath & Beyond Inc.	13475	7/6/2023	Douglas County Treasurer 100 Third St, Ste 120 Castle Rock, CO 80104	Secured Admin 503(b)(9) Priority GUC Total	\$8,830.66	Bed Bath & Beyond Inc.	13237	7/3/2023	Douglas County Treasurer 100 Third St, Ste 120 Castle Rock, CO 80104	Secured Admin 503(b)(9) Priority GUC Total	\$8,830.66	
13	Bed Bath & Beyond Inc.	7659	6/29/2023	Town of Fairfield Attention Tax Collector 611 Old Post Road Fairfield, CT 06824	Secured Admin 503(b)(9) Priority GUC Total	\$6,744.36	Bed Bath & Beyond Inc.	2129	5/22/2023	Town of Fairfield Town of Fairfield Tax Collector 611 Old Post Road Fairfield, CT 06824	Secured Admin 503(b)(9) Priority GUC Total	\$6,744.36	
14	Bed Bath & Beyond Inc.	3292	5/31/2023	James City County Treasurer P.O Box 8701 Williamsburg, VA 23187	Secured Admin 503(b)(9) Priority GUC Total	\$5,017.78	Bed Bath & Beyond Inc.	3609	5/30/2023	JAMES CITY COUNTY TREASURER PO BOX 8701 WILLIAMSBURG, VA 23187	Secured Admin 503(b)(9) Priority GUC Total	\$5,017.78	
15	Bed Bath & Beyond Inc.	18957	12/18/2023	Richland County Treasury Post Office Box 11947 Columbia, SC 29211	Secured Admin 503(b)(9) Priority GUC Total	\$4,426.72	Bed Bath & Beyond Inc.	18958	12/14/2023	Richland County Treasury Post Office Box 11947 Columbia, SC 29211	Secured Admin 503(b)(9) Priority GUC Total	\$4,426.72	
16	Bed Bath & Beyond Inc.	12273	7/7/2023	JOHNSON COUNTY TREASURER 86 W COURT ST FRANKLIN, IN 46131	Secured Admin 503(b)(9) Priority GUC Total	\$3,180.08	Bed Bath & Beyond Inc.	12316	6/27/2023	JOHNSON COUNTY TREASURER 86 W. COURT STREET FRANKLIN, IN 46131	Secured Admin 503(b)(9) Priority GUC Total	\$3,180.08	
17	Bed Bath & Beyond Inc.	15896	8/8/2023	Municipality of Monroeville 2700 Monroeville Blvd Monroeville, PA 15146	Secured Admin 503(b)(9) Priority GUC Total	\$3,000.00	Bed Bath & Beyond Inc.	1780	5/19/2023	Municipality of Monroeville 2700 Monroeville Blvd Monroeville, PA 15146	Secured Admin 503(b)(9) Priority GUC Total	\$3,000.00	
18	Bed Bath & Beyond Inc.	15556	7/25/2023	City of San Diego Office of the City Treasurer- Delinquent Account PO Box 129039 San Diego, CA 92112	Secured Admin 503(b)(9) Priority GUC Total	\$1,282.98	Bed Bath & Beyond Inc.	14975	7/25/2023	City of San Diego Office of the City Treasurer-Delinquent Account PO Box 129039 San Diego, CA 92112	Secured Admin 503(b)(9) Priority GUC Total	\$1,282.98	

SECTION A – DUPLICATE TAX CLAIMS TO BE DISALLOWED							SECTION B – SURVIVING TAX CLAIMS						
Surviving Tax Claims Remain Subject to Further Objection							Surviving Tax Claims Remain Subject to Further Objection						
No.	Asserted Debtor	Claim No.	Date Filed	Claimant Name and Address	Priority	Claim Amount	Asserted Debtor	Claim No.	Date Filed	Claimant Name and Address	Priority	Claim Amount	
19	Bed Bath & Beyond Inc.	17995	10/10/2023	Winchester City Treasurer 21 South Kent Suite 101 Winchester, VA 22601	Secured Admin 503(b)(9) Priority GUC Total	\$1,936.71 \$503.27 \$2,439.98	Bed Bath & Beyond Inc.	17775	10/10/2023	WINCHESTER CITY TREASURER 21 SOUTH KENT SUITE 101 WINCHESTER, VA 22601	Secured Admin 503(b)(9) Priority GUC Total	\$1,936.71 \$503.27 \$2,439.98	
20	Bed Bath & Beyond Inc.	17997	10/6/2023	Hernando County Tax Collector 20 N Main St RM 112 Brooksville, FL 34601-2892	Secured Admin 503(b)(9) Priority GUC Total	\$1,743.91	Bed Bath & Beyond Inc.	17704	10/6/2023	Hernando County Tax Collector 20 N Main St RM 112 Brooksville, FL 34601-2892	Secured Admin 503(b)(9) Priority GUC Total	\$1,743.91	
21	Bed Bath & Beyond Inc.	8371	6/21/2023	Houston County Revenue Commissioner P.O. Box 6406 Dothan, AL 36302	Secured Admin 503(b)(9) Priority GUC Total	\$1,172.16	Bed Bath & Beyond Inc.	3025	5/26/2023	Houston County Revenue Commissioner P.O. Box 6406 Dothan, AL 36302	Secured Admin 503(b)(9) Priority GUC Total	\$1,172.16	
22	Bed Bath & Beyond Inc.	7513	6/26/2023	Mocomb County Treasurer's Office, Attn: Lawrence Rocca, Treasurer One South Main St., 2nd Floor Mount Clemens, MI 48043	Secured Admin 503(b)(9) Priority GUC Total	\$222.09	Bed Bath & Beyond Inc.	4170	6/6/2023	Mocomb County Treasurer's Office, Attn: Lawrence Rocca, Treasurer One South Main St. 2nd Floor Mount Clemens, MI 48043	Secured Admin 503(b)(9) Priority GUC Total	\$222.09	
23	Bed Bath & Beyond Inc.	7109	6/30/2023	Mocomb County Treasurer's Office, Attn: Lawrence Rocca, Treasurer Paige H. Bachand One South Main Street 2nd Floor Mount Clemens, MI 48043	Secured Admin 503(b)(9) Priority GUC Total	\$222.09	Bed Bath & Beyond Inc.	4170	6/6/2023	Mocomb County Treasurer's Office, Attn: Lawrence Rocca, Treasurer One South Main St. 2nd Floor Mount Clemens, MI 48043	Secured Admin 503(b)(9) Priority GUC Total	\$222.09	

Exhibit B

Declaration of Michael Goldberg